

The Quay Corporation, Inc.

Debtor/Debtor-in-Possession (05-63146) Chapter 11

Gould & Pakter Associates, LLC

Professional Services Provided

July 28, 2006 through March 31, 2007

<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/7/07	M. Pakter	A	3	0.80	\$260.00	\$208.00	Review Metzdorff's working papers - Old MCP and New MCP Profit and Loss Statements July 2003 to June 2004.
1/7/07	M. Pakter	A	3	0.10	\$260.00	\$26.00	Review Metzdorff's working papers - Product Descriptions and Milk Costs (BK 00772-819).
1/7/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - Queleche, Mexican Real Estate and MCP Inc. - Balance Sheets and Profit & Loss - 2003, 2004 and 2005 (BK 00197-267).
1/8/07	A. Bucher	A	2	1.80	\$0.00	\$0.00	Review electronic files for organization and retrieval purposes.
1/8/07	A. Bucher	A	2	0.60	\$80.00	\$48.00	Organize electronic documents used in the preparation of M. Pakter's Rebuttal Report of Expert Report of William B. Metzdorff.
1/8/07	A. Bucher	A	5	0.80	\$80.00	\$64.00	Add milk prices and format summary schedule of MCP Margarita Products prices from MCP LLC and MCP Inc. to Quay Corporation for December 1998 to July 2003.
1/8/07	A. Bucher	A	5	1.80	\$80.00	\$144.00	Add monthly average prices to summary schedule of prices of MCP Margarita Products for MCP LLC and MCP Inc. to Quay Corporation December 1998 to July 2003.

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1/8/07	A. Bucher	A	5	0.10	\$80.00	\$8.00	Meet with A. Katzenstein regarding summary schedules of invoices and cheese prices.
1/8/07	A. Bucher	A	5	3.50	\$80.00	\$280.00	Update format of Pakter Working Papers 3.1 through 3.4 (Invoices to Quay from Torkelson's Cheese and Prairie Hill).
1/8/07	A. Katzenstein	A	5	0.10	\$130.00	\$13.00	Meet with A. Bucher regarding summary schedules of invoices and cheese prices.
1/8/07	A. Katzenstein	A	5	1.50	\$130.00	\$195.00	Meet with M. Pakter regarding variable cost calculations used in Metzdorff's Report.
1/8/07	D. Talpa	B	5	0.10	\$130.00	\$13.00	Instruct T. Rathbun regarding reviewing financial statement calculations by location for Quay Corporation for 2005 through 2006.
1/8/07	D. Talpa	B	5	1.80	\$130.00	\$234.00	Prepare financial analysis of Quay Corporation by location for various periods during 2005 and 2006.
1/8/07	D. Talpa	B	6	0.80	\$130.00	\$104.00	Format financial statements to be used as Exhibits in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/8/07	D. Talpa	B	6	0.50	\$130.00	\$65.00	Prepare summary of assumptions used in the Debtor's Cash Flow Forecast 2007 - 2010 versus historical expenses.

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1/8/07	D. Talpa	B	6	0.60	\$130.00	\$78.00	Prepare summary of assumptions used in the Debtor's Cash Flow Projection 2007 - 2010 versus historical salaries and wages.
1/8/07	D. Talpa	B	6	0.90	\$130.00	\$117.00	Prepare summary of assumptions used in the Debtor's Cash Flow Projections 2007 - 2010 versus historical cash balances.
1/8/07	D. Talpa	B	6	1.60	\$130.00	\$208.00	Prepare summary of assumptions used in the Debtor's Cash Flow Projections 2007 - 2010 versus historical net sales.
1/8/07	D. Talpa	B	6	0.40	\$130.00	\$52.00	Prepare summary of assumptions used in the Debtor's Cash Flow Projections 2007 - 2010 versus historical taxes paid.
1/8/07	D. Talpa	B	6	1.40	\$130.00	\$182.00	Prepare summary of financial statements prepared for each of Quay Corporation's locations for 2005 and 2006.
1/8/07	D. Talpa	B	6	0.10	\$130.00	\$13.00	Update summary of assumptions used in the Debtor's Cash Flow Forecast 2007 - 2010.
1/8/07	D. Talpa	B	6	0.20	\$130.00	\$26.00	Update summary of financial statements of the Quay Corporation for 2001 through 2006.
1/8/07	L. Gould	A	1	0.30	\$260.00	\$78.00	Meet with M. Pakter regarding Metzdorff's estimated sales in pounds for the months of April, May and June 2003.

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1/8/07	L. Gould	A	6	1.20	\$260.00	\$312.00	Pre-issuance review of the Analysis - Flaws in Metzdorff's Report section.
1/8/07	L. Gould	A	6	0.70	\$260.00	\$182.00	Pre-issuance review of the Background section.
1/8/07	L. Gould	A	6	0.20	\$260.00	\$52.00	Pre-issuance review of Exhibits.
1/8/07	L. Gould	A	6	0.30	\$260.00	\$78.00	Pre-issuance review of the Methodology section.
1/8/07	L. Gould	B	6	0.90	\$260.00	\$234.00	Pre-issuance review of the Assumptions and Financial Analysis sections.
1/8/07	M. Pakter	A	1	0.30	\$260.00	\$78.00	Meet with L. Gould regarding William B. Metzdorff's estimated sales in pounds for the months of April, May and June 2003.
1/8/07	M. Pakter	A	3	0.40	\$260.00	\$104.00	Review crema cost changes and cream invoices from Burt Lewis, Inc to MCP Inc. included in Metzdorff's working papers (BK 03770-819).
1/8/07	M. Pakter	A	3	0.10	\$260.00	\$26.00	Review crema ingredient cost analyses and related invoices included in Metzdorff's working papers.
1/8/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Culture and Lipase costs July 1, 2003 to June 30, 2004 and related invoices and analyses included in Metzdorff's working papers (BK 04000-50).

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1/8/07	M. Pakter		A	3	0.20	\$260.00	\$52.00	Review Dry Milk costs, invoices and analyses included in Metzdorff's working papers (BK 03957-85).
1/8/07	M. Pakter		A	3	0.40	\$260.00	\$104.00	Review MCP Inc. Invoices and Credit Notes to Quay Corporation included in Metzdorff's working papers (BK 02465-834).
1/8/07	M. Pakter		A	3	0.40	\$260.00	\$104.00	Review MCP LLC and MCP Inc. Invoices and Credit Notes to Quay Corporation included in Metzdorff's working paper (BK 02835-3166).
1/8/07	M. Pakter		A	3	0.60	\$260.00	\$156.00	Review MCP LLC and MCP Inc. Invoices and Credit Notes to Quay Corporation included in Metzdorff's working papers (BK 00930-1491).
1/8/07	M. Pakter		A	3	0.60	\$260.00	\$156.00	Review MCP LLC and MCP Inc. Invoices and Credit Notes to Quay Corporation included in Metzdorff's working papers (BK 01908-2428).
1/8/07	M. Pakter		A	3	0.60	\$260.00	\$156.00	Review Milk Costs and related invoices and analyses included in Metzdorff's working papers (BK 03866-956).
1/8/07	M. Pakter		A	3	0.30	\$260.00	\$78.00	Review NCE/CME Block Cheese prices (USDA/AMS - Dairy Market News) included in Metzdorff's working papers (BK 00778-815).

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1/8/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review NCE/CME Block Cheese prices (USDA/AMS - Dairy Market News) included in Metzdorff's working papers (BK 00820-57).
1/8/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Product Descriptions, Price List and supporting invoices from vendors to MCP LLC and MCP Inc. included in Metzdorff's working papers (BK 03833-65).
1/8/07	M. Pakter	A	3	0.40	\$260.00	\$104.00	Review Rennet Costs, formulas, related invoices and analyses included in Metzdorff's working papers (BK 04051-110).
1/8/07	M. Pakter	A	3	0.10	\$260.00	\$26.00	Review Salt prices, invoices and analyses included in Metzdorff's working papers (BK 03986-99).
1/8/07	M. Pakter	A	5	1.50	\$260.00	\$390.00	Meet with A. Katzenstein regarding methodology that Metzdorff had used to compute variable cost relating to cheese and crema sales.
1/8/07	T. Rathbun	A	2	1.60	\$130.00	\$208.00	Review and update document list to include MCP bates range of production.
1/8/07	T. Rathbun	A	6	1.30	\$130.00	\$169.00	Review and revise analysis regarding the selling price per pound of MCP Inc.'s sales to Quay Corporation.
1/8/07	T. Rathbun	A	6	4.20	\$130.00	\$546.00	Revise Analysis section.

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1/8/07	T. Rathbun	B	5	0.10	\$130.00	\$13.00	Receive instructions from D. Talpa to review financial statement calculations by location for Quay Corporation for 2005 through 2006.
1/8/07	T. Rathbun	B	6	1.60	\$130.00	\$208.00	Review calculations of average monthly statements by division for the years ending December 31, 2001 through the period ending October 31, 2006.
1/8/07	T. Rathbun	B	6	0.50	\$130.00	\$65.00	Review calculations of corporate average monthly statements.
1/9/07	A. Bucher	A	2	0.40	\$0.00	\$0.00	Print labels for binders of invoices from MCP LLC and MCP Inc. to Quay Corporation.
1/9/07	A. Bucher	A	5	1.70	\$80.00	\$136.00	Add average price to MCP Margarita Product price report for MCP LLC and MCP Inc. to Quay Corporation for December 1998 to July 2003.
1/9/07	A. Bucher	A	5	0.10	\$80.00	\$8.00	Meet with A. Katzenstein regarding Pakter Exhibit 2 Working Papers.
1/9/07	A. Bucher	A	5	1.20	\$80.00	\$96.00	Segregate MCP Margarita Products from all cheeses for 2001 to June 2003.
1/9/07	A. Bucher	A	5	0.20	\$80.00	\$16.00	Subtotal price report of July 1999 to June 2003 Revenue MCP LLC and MCP Inc. to Quay Corporation.

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1/9/07	A. Bucher		A	5	2.90	\$80.00	\$232.00 Verify numbers in Metzdorff Schedule 25 (MCP Actual Sales to Quay in Quantity of Cases, Pounds, and Revenue) regarding quantity of cases, pounds and revenue for January 1999 through June 2002.
1/9/07	A. Katzenstein		A	5	0.10	\$130.00	\$13.00 Meet with A. Bucher regarding Pakter Exhibit 2 (Sales of MCP Margarita Products from MCP Inc. to Quay Corporation, Inc. - July 1, 2002 Through June 30, 2003) Working Papers.
1/9/07	A. Katzenstein		A	5	0.40	\$130.00	\$52.00 Meet with M. Pakter regarding summary schedules comparing Metzdorff's and M. Pakter's calculations of lost variable profit of MCP Inc. due to lost sales by Quay Corporation.
1/9/07	A. Katzenstein		A	5	0.80	\$130.00	\$104.00 Prepare summary schedule of Metzdorff's and M. Pakter's calculations per pound.
1/9/07	A. Katzenstein		A	5	1.00	\$130.00	\$130.00 Review M. Pakter data on national statistics on block cheese to compare with data used by Metzdorff and MCP Inc. in preparing Metzdorff's Report.
1/9/07	A. Katzenstein		A	9	0.50	\$130.00	\$65.00 Meet with M. Pakter regarding response to Exhibit A, number 3 (The Debtor's purchases of cheese products from MCP Inc. only (no information on DQM) - July 1999 through June 2003).

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1/9/07	A. Katzenstein	A	9	1.30	\$130.00	\$169.00	Prepare response to Exhibit A, numbers 4 (The Debtor's Purchases of Cheese Products from any Other Cheese Manufacturer for the Period January 1, 2003 through June 30, 2003) and 5 (The Debtor's Purchases of Cheese Products from any Other Cheese Manufacturer for the Period July 1, 2003 through June 30, 2004), print and fax to attorney-client.
1/9/07	D. Talpa	B	5	0.10	\$130.00	\$13.00	Meet with M. Pakter regarding status of Quay Corporation financial analysis.
1/9/07	D. Talpa	B	5	0.30	\$130.00	\$39.00	Meet with M. Pakter and T. Rathbun to discuss update of financial analysis summaries.
1/9/07	D. Talpa	B	6	0.70	\$130.00	\$91.00	Format 2001 and 2002 financial statements to be used as Exhibits in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/9/07	D. Talpa	B	6	0.50	\$130.00	\$65.00	Format 2003 and 2004 financial statements to be used as Exhibits in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/9/07	D. Talpa	B	6	1.10	\$130.00	\$143.00	Summarize Debtor's Cash Flow Projections 2007- 2010.
1/9/07	D. Talpa	B	6	0.90	\$130.00	\$117.00	Summarize financial results of Quay Corporation for January 2001 through 2006.

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1/9/07	D. Talpa	B	6	0.80	\$130.00	\$104.00	Summarize financial results of Quay Corporation for January 2001 through September 2005.
1/9/07	D. Talpa	B	6	0.90	\$130.00	\$117.00	Summarize financial results of Quay Corporation for October 2005 through October 2006.
1/9/07	D. Talpa	B	6	0.20	\$130.00	\$26.00	Update Methodology section.
1/9/07	D. Talpa	B	6	1.10	\$130.00	\$143.00	Update Summary of Assumptions section.
1/9/07	D. Talpa	B	6	0.40	\$130.00	\$52.00	Update Summary of Financial Analysis section.
1/9/07	D. Talpa	B	6	0.60	\$130.00	\$78.00	Update summary of Quay Corporation Background section.
1/9/07	D. Talpa	B	6	0.50	\$130.00	\$65.00	Update summary of the Debtor's Financial Analysis section.
1/9/07	J. Pakter	B	6	0.50	\$40.00	\$20.00	Enter 2002 data from PDF version.
1/9/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for April 2004 (BK 00507-31).
1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for August 2003 (BK 00336-44).

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1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for December 2003 (BK 00400-19).
1/9/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for February 2004 (BK 00450-79).
1/9/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for January 2004 (BK 00420-49).
1/9/07	M. Pakter	A	3	0.10	\$260.00	\$26.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for July 2003 (BK 00326-35).
1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for June 2004 (BK 00582-92).
1/9/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for March 2004 (BK 00480-506).
1/9/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for May 2004 (BK 00532-81).

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1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for November 2003 (BK 00383-99).
1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for October 2003 (BK 00374-82).
1/9/07	M. Pakter	A	3	0.20	\$260.00	\$52.00	Review Metzdorff's working papers - MCP Inc. Monthly Cheese Sales (lbs) and Sales by Item Summary for September 2003 (BK 00345-73).
1/9/07	M. Pakter	A	5	0.40	\$260.00	\$104.00	Meet with A. Katzenstein regarding summary schedules comparing Metzdorff's and M. Pakter's calculations of variable profit lost by MCP Inc. due to lost sales to Quay Corporation.
1/9/07	M. Pakter	A	5	1.00	\$260.00	\$260.00	Review schedule regarding monthly summaries of invoices to Quay Corporation from Torkelson's / Prairie Hill.
1/9/07	M. Pakter	A	5	1.00	\$260.00	\$260.00	Review schedule summarizing sales from MCP Inc. to Quay Corporation from July 2002 through June 2003.
1/9/07	M. Pakter	A	5	1.00	\$260.00	\$260.00	Review schedule summarizing selling prices from MCP LLC and MCP Inc. to Quay Corporation for December 1998 through July 2003.

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1/9/07	M. Pakter	A	5	0.70	\$260.00	\$182.00	Update calculations of Metzdorff's overstatement of MCP Inc.'s lost profits, specifically, his use of a flawed calculation of selling prices per pound.
1/9/07	M. Pakter	A	7	0.10	\$0.00	\$0.00	Teleconference with Lynn Ellenberger, Esq. regarding scheduling of my deposition.
1/9/07	M. Pakter	A	9	0.50	\$260.00	\$130.00	Meet with A. Katzenstein regarding work to be performed on Rule 30(b)(6) responses, item 3.
1/9/07	M. Pakter	A	9	0.40	\$260.00	\$104.00	Review work completed at the request of attorney-client for assistance regarding Notice of Rule 30(b)(6) Deposition, item number 3 (the Debtor's purchases of cheese products from MCP Inc. for period July 1, 1999 to June 30, 2003).
1/9/07	M. Pakter	A	9	0.40	\$260.00	\$104.00	Review work completed at the request of attorney-client for assistance regarding Notice of Rule 30(b)(6) Deposition, item number 4 (the Debtor's purchases of cheese products from any other cheese manufacturer for the period July 1, 1999 to June 30, 2003).
1/9/07	M. Pakter	A	9	0.40	\$260.00	\$104.00	Review work completed at the request of attorney-client for assistance regarding Notice of Rule 30(b)(6) Deposition, item number 5 (The Debtor's purchases of cheese products from any other cheese manufacturers for the period from July 1, 2003 to June 30,

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1/9/07	M. Pakter	B	5	1.30	\$260.00	\$338.00	Evaluate the Debtor's assumptions contained in its future cash flow projections.
1/9/07	M. Pakter	B	5	0.10	\$260.00	\$26.00	Meet with D. Talpa regarding status of Quay Corporation financial analysis.
1/9/07	M. Pakter	B	5	0.30	\$260.00	\$78.00	Meet with T. Rathbun and D. Talpa regarding financial analysis of Debtor's cash flow projections for 2007 to 2010.
1/9/07	T. Rathbun	A	6	3.40	\$130.00	\$442.00	Review and revise Analysis section and related calculations regarding MCP Inc.'s losses on sales of MCP Margarita Products.
1/9/07	T. Rathbun	A	6	0.40	\$130.00	\$52.00	Summarize information regarding weighted averages.
1/9/07	T. Rathbun	B	2	3.00	\$130.00	\$390.00	Review and update document list.
1/9/07	T. Rathbun	B	4	0.90	\$130.00	\$117.00	Research standards and general practice for cash flow projections.
1/9/07	T. Rathbun	B	5	0.30	\$130.00	\$39.00	Meet with M. Pakter and D. Talpa to discuss update of financial analysis summaries.
1/9/07	T. Rathbun	B	6	0.70	\$130.00	\$91.00	Review analysis of cash flow projections for 2007 to 2010.
1/10/07	A. Bucher	A	3	1.40	\$80.00	\$112.00	Review variable cost schedules in Metzdorff's Report.
1/10/07	A. Bucher	A	5	0.60	\$80.00	\$48.00	Meet with M. Pakter and A. Katzenstein regarding Metzdorff's variable cost schedules.

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1/10/07	A. Bucher	A	5	4.50	\$80.00	\$360.00	Trace raw materials and other variable costs in Metzdorff Schedules.
1/10/07	A. Katzenstein	A	5	0.60	\$130.00	\$78.00	Meet with M. Pakter and A. Bucher regarding variable costs and Metzdorff's calculation of variable profit based on lost Quay Corporation sales.
1/10/07	A. Katzenstein	A	5	0.40	\$130.00	\$52.00	Meet with M. Pakter to review flaws in Metzdorff's variable costs calculations.
1/10/07	A. Katzenstein	A	5	0.60	\$130.00	\$78.00	Review and analyze Metzdorff's calculation of variable costs.
1/10/07	D. Talpa	B	2	0.20	\$130.00	\$26.00	Meet with M. Pakter and T. Rathbun to discuss document list.
1/10/07	D. Talpa	B	5	0.30	\$130.00	\$39.00	Meet with M. Pakter and L. Gould regarding financial analysis.
1/10/07	D. Talpa	B	5	0.10	\$130.00	\$13.00	Prepare Exhibits by location for 2005.
1/10/07	D. Talpa	B	6	0.30	\$130.00	\$39.00	Read and revise summary of Quay Corporation Background section.
1/10/07	D. Talpa	B	6	0.50	\$130.00	\$65.00	Update Background section.
1/10/07	D. Talpa	B	6	1.00	\$130.00	\$130.00	Update Industry section.
1/10/07	D. Talpa	B	6	0.80	\$130.00	\$104.00	Update Methodology section.
1/10/07	L. Gould	B	5	0.30	\$260.00	\$78.00	Meet with M. Pakter and D. Talpa.

The Quay Corporation, Inc.

Debtor/Debtor-in-Possession (05-63146) Chapter 11

Gould & Pakter Associates, LLC

Professional Services Provided

July 28, 2006 through March 31, 2007

<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/10/07	M. Pakter	A	2	0.40	\$260.00	\$104.00	Meet with T. Rathbun about document management issues.
1/10/07	M. Pakter	A	3	0.50	\$260.00	\$130.00	Review selected Fred Yoder e-mails (BK 03542-64).
1/10/07	M. Pakter	A	5	0.60	\$260.00	\$156.00	Meet with A. Bucher and A. Katzenstein to review Metzdorff's calculations of variable costs (including cheese and crema) and develop method to compute variable costs for cheese.
1/10/07	M. Pakter	A	5	0.40	\$260.00	\$104.00	Meet with A. Katzenstein to review flaws in Metzdorff's variable costs calculations.
1/10/07	M. Pakter	A	5	0.50	\$260.00	\$130.00	Meet with T. Rathbun to review the trailing twelve months time period.
1/10/07	M. Pakter	B	2	0.20	\$260.00	\$52.00	Meet with T. Rathbun and D. Talpa to review document list.
1/10/07	M. Pakter	B	5	0.30	\$260.00	\$78.00	Meet with D. Talpa and L. Gould to review financial analysis of closed Arlington warehouse.
1/10/07	M. Pakter	B	5	0.10	\$260.00	\$26.00	Teleconference with Dave Welch, Esq. regarding analysis of Debtor's Cash Flow Projections 2007 - 2010 and assumptions.
1/10/07	T. Rathbun	A	2	0.40	\$130.00	\$52.00	Discuss document management with M. Pakter.
1/10/07	T. Rathbun	A	5	0.50	\$130.00	\$65.00	Meet with M. Pakter to review the trailing twelve months time period.

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1/10/07	T. Rathbun		A	6	0.90	\$130.00	\$117.00 Revise Analysis section.
1/10/07	T. Rathbun		B	2	0.50	\$130.00	\$65.00 Collect additional documents to add to document production of M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/10/07	T. Rathbun		B	2	0.20	\$130.00	\$26.00 Discuss document list with M. Pakter and D. Talpa.
1/11/07	A. Bucher		A	5	0.30	\$80.00	\$24.00 Meet with M. Pakter and A. Katzenstein regarding the preparation of variable cost schedule and narrative explaining Metzdorff's understatement of calculations.
1/11/07	A. Bucher		A	5	2.80	\$80.00	\$224.00 Prepare M. Pakter variable cost schedule in support of the narrative explaining Metzdorff's understatement of calculations.
1/11/07	A. Bucher		A	5	1.50	\$80.00	\$120.00 Update Torkelson's / Prairie Hill summary price schedule to reflect adjusted prices by pound and MCP LLC and MCP Inc. summary price schedule to reflect average prices for months where prices changed to Quay Corporation.
1/11/07	A. Bucher		A	6	2.80	\$80.00	\$224.00 Prepare M. Pakter narrative explaining Metzdorff's understatement of variable cost calculations.
1/11/07	A. Katzenstein		A	5	0.30	\$130.00	\$39.00 Meet with M. Pakter and A. Bucher regarding Metzdorff's calculation of variable costs per pound.

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<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>	
1/11/07	A. Katzenstein		A	5	0.30	\$130.00	\$39.00	Meet with M. Pakter and L. Gould regarding analysis of Metzdorff's calculations of lost profits and variable costs per pound.
1/11/07	A. Katzenstein		A	5	0.80	\$130.00	\$104.00	Meet with M. Pakter regarding Metzdorff's calculation of Outgoing and Incoming Freight Expense per Pound.
1/11/07	A. Katzenstein		A	5	1.70	\$130.00	\$221.00	Meet with M. Pakter regarding Metzdorff's calculation of variable costs per pound.
1/11/07	A. Katzenstein		A	5	0.80	\$130.00	\$104.00	Meet with M. Pakter regarding preparation of schedule of monthly average price per pound of MCP Margarita Products for December 1998 through June 2003.
1/11/07	A. Katzenstein		A	5	0.90	\$130.00	\$117.00	Prepare analysis of Metzdorff calculation of outgoing freight expense per pound.
1/11/07	A. Katzenstein		A	6	1.80	\$130.00	\$234.00	Prepare Analysis section on Metzdorff's errors in methodology and calculation of variable costs per pound.
1/11/07	A. Smith-Jordan		A	4	0.20	\$80.00	\$16.00	Research crema, including what it is, how it is made, what it is used for and where to acquire it.
1/11/07	D. Talpa		B	5	0.90	\$130.00	\$117.00	Analyze and graph Quay Corporation locations' monthly net sales between 2005 and 2006.

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<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/11/07	D. Talpa	B	6	0.40	\$130.00	\$52.00	Conform summaries and Exhibit names to be used in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/11/07	D. Talpa	B	6	1.10	\$130.00	\$143.00	Prepare summary of net sales for each of Quay Corporation's locations for 2005 through 2006.
1/11/07	D. Talpa	B	6	1.20	\$130.00	\$156.00	Prepare summary of Quay Corporation's Dallas financial performance.
1/11/07	D. Talpa	B	6	0.90	\$130.00	\$117.00	Update summary of Debtor's Cash Flow Forecast 2007 - 2010 to include additional financial calculation results.
1/11/07	D. Talpa	B	6	1.30	\$130.00	\$169.00	Update summary of Evaluation of Assumptions 1, 2 and 3 in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/11/07	D. Talpa	B	6	0.60	\$130.00	\$78.00	Update summary of Evaluation of Assumptions 4 in M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/11/07	L. Gould	A	5	0.30	\$260.00	\$78.00	Meet with M. Pakter and A. Katzenstein regarding the calculation of variable direct labor costs and related payroll taxes and benefits.
1/11/07	M. Pakter	A	3	0.30	\$260.00	\$78.00	Review Metzdorff Exhibit 2 (MCP Sales Pounds (Summary of total cheese and crema production from January 2002 through December 2004)).

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Date	Timekeeper	Report	Phase	Hours	Rate	Amount	Work Completed
1/11/07	M. Pakter		A	4	0.40	\$260.00	\$104.00 Research definitions of weighted average costs.
1/11/07	M. Pakter		A	5	0.30	\$260.00	\$78.00 Meet with A. Katzenstein and A. Bucher to develop narrative explanations regarding Metzdorff's methodology and analysis in including crema costs and crema production versus the variable costs of cheese.
1/11/07	M. Pakter		A	5	0.80	\$260.00	\$208.00 Meet with A. Katzenstein regarding Metzdorff's methodology and calculation in freight inbound and freight outbound expense variable costs per pound.
1/11/07	M. Pakter		A	5	1.70	\$260.00	\$442.00 Meet with A. Katzenstein to analyze Metzdorff's calculation of variable costs per pound (other than raw materials and freight).
1/11/07	M. Pakter		A	5	0.80	\$260.00	\$208.00 Meet with A. Katzenstein regarding the preparation of the schedule of monthly average price per pound of all MCP Margarita Products for December 1998 through June 2003.
1/11/07	M. Pakter		A	5	0.30	\$260.00	\$78.00 Meet with L. Gould and A. Katzenstein regarding the calculation of variable direct labor costs and related payroll taxes and benefits.
1/11/07	M. Pakter		A	5	0.30	\$260.00	\$78.00 Meet with T. Rathbun regarding analysis of Old MCP and New MCP Profit & Loss statements.

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Gould & Pakter Associates, LLC

Professional Services Provided

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<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/11/07	M. Pakter		A	5	0.90	\$260.00	\$234.00 Review summary of selling prices (MCP Margarita Products, by month, by weighted average) for December 1998 to July 2003 and compare to the price of Class III 3.5% butterfat milk per cwt.
1/11/07	M. Pakter		A	6	0.30	\$260.00	\$78.00 Assemble completed sections of financial analysis.
1/11/07	M. Pakter		A	6	2.30	\$260.00	\$598.00 Prepare Analysis - Flaws In Metzdorff's Report section.
1/11/07	M. Pakter		A	6	1.50	\$260.00	\$390.00 Prepare Background section.
1/11/07	M. Pakter		A	6	0.70	\$260.00	\$182.00 Prepare Methodology section.
1/11/07	T. Rathbun		A	5	0.30	\$130.00	\$39.00 Meet with M. Pakter regarding analysis of Old MCP and New MCP Profit & Loss statements.
1/11/07	T. Rathbun		A	5	1.20	\$130.00	\$156.00 Reconcile Metzdorff's and M. Pakter's lost profits calculations.
1/11/07	T. Rathbun		A	5	3.90	\$130.00	\$507.00 Review and revise analysis of the history of MCP Inc.'s sales to Quay Corporation during the trailing twelve months.
1/11/07	T. Rathbun		A	5	1.90	\$130.00	\$247.00 Summarize MCP LLC's and MCP Inc.'s sales and net income from 1999 through 2005.
1/11/07	T. Rathbun		A	6	1.00	\$130.00	\$130.00 Prepare summary schedules of Quay Corporation's historical financial data for January 1999 through December 2005.

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1/12/07	A. Bucher		A	5	0.20	\$80.00	\$16.00 Meet with M. Pakter and T. Rathbun regarding revisions to variable cost schedule.
1/12/07	A. Bucher		A	5	2.90	\$80.00	\$232.00 Revise Exhibits.
1/12/07	A. Bucher		A	5	4.40	\$80.00	\$352.00 Update and revise Pakter Exhibit 4 (Comparison of Selling Prices of Class III Milk to Selling Prices of MCP Margarita Products to Quay Corporation) to reflect average monthly cost per pound of MCP Margarita Products.
1/12/07	A. Bucher		A	6	0.30	\$80.00	\$24.00 Meet with A. Katzenstein regarding titles of Pakter Exhibits.
1/12/07	A. Bucher		B	5	0.20	\$80.00	\$16.00 Meet with D. Talpa regarding M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/12/07	A. Bucher		B	5	0.10	\$80.00	\$8.00 Receive instructions from D. Talpa on reviewing financial statement summaries in the Exhibits to M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/12/07	A. Bucher		B	5	1.60	\$80.00	\$128.00 Review calculations performed on Debtor's Cash Flow Forecast 2007 - 2010.
1/12/07	A. Katzenstein		A	1	1.00	\$130.00	\$130.00 Teleconference with Jim Wilson, Esq., Lynn Ellenberger, Esq. and M. Pakter.
1/12/07	A. Katzenstein		A	4	0.50	\$130.00	\$65.00 Teleconference with Angie Chen regarding definitions of Class III 3.5% butterfat milk.

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Date	Timekeeper	Report	Phase	Hours	Rate	Amount	Work Completed
1/12/07	A. Katzenstein	A	5	0.30	\$130.00	\$39.00	Meet with M. Pakter regarding M. Pakter calculation of MCP Inc. lost profits.
1/12/07	A. Katzenstein	A	6	0.30	\$130.00	\$39.00	Meet with A. Bucher regarding titles of Exhibits.
1/12/07	A. Katzenstein	A	6	5.70	\$130.00	\$741.00	Review Analysis section for clarity and accuracy.
1/12/07	D. Talpa	B	1	0.20	\$130.00	\$26.00	Teleconference with Brian Johnson to coordinate management interview.
1/12/07	D. Talpa	B	5	0.20	\$130.00	\$26.00	Discuss with A. Bucher M. Pakter Debtor's Cash Flow Projections 2007 - 2010.
1/12/07	D. Talpa	B	5	0.10	\$130.00	\$13.00	Instruct A. Bucher on reviewing financial statement summaries in the Exhibits to M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/12/07	D. Talpa	B	6	0.30	\$130.00	\$39.00	Prepare summary of Quay Corporation's financial performance in 2006.
1/12/07	D. Talpa	B	6	0.30	\$130.00	\$39.00	Review and update M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010.
1/12/07	D. Talpa	B	6	2.20	\$130.00	\$286.00	Update summary of Debtor's Financial Analysis section.
1/12/07	D. Talpa	B	6	1.40	\$130.00	\$182.00	Update Methodology section, including presentation.
1/12/07	J. Pakter	B	6	3.50	\$40.00	\$140.00	Review Industry section.

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1/12/07	L. Gould	A	6	1.80	\$260.00	\$468.00	Pre-issuance review of M. Pakter's Rebuttal Report of Expert Report of William B. Metzdorff.
1/12/07	L. Gould	A	6	0.40	\$260.00	\$104.00	Pre-issuance review of the Exhibits.
1/12/07	M. Pakter	A	1	0.80	\$0.00	\$0.00	A. Katzenstein administration matters.
1/12/07	M. Pakter	A	1	1.20	\$260.00	\$312.00	Teleconference with Jim Wilson, Esq., Lynn Ellenberger, Esq. and A. Katzenstein regarding preparing for Metzdorff's deposition.
1/12/07	M. Pakter	A	5	0.30	\$260.00	\$78.00	Meet with A. Katzenstein regarding M. Pakter's calculation of MCP Inc.'s lost profits.
1/12/07	M. Pakter	A	5	0.20	\$260.00	\$52.00	Meet with T. Rathbun and A. Bucher regarding revisions to variable cost schedule.
1/12/07	M. Pakter	A	5	1.40	\$260.00	\$364.00	Prepare my calculations of MCP Inc.'s lost profits using metrics previously analyzed.
1/12/07	M. Pakter	A	6	1.60	\$260.00	\$416.00	Prepare Calculations of MCP Inc.'s Lost Profits section.
1/12/07	M. Pakter	B	3	0.60	\$260.00	\$156.00	Review authoritative texts (Bankruptcy and Insolvency Accounting by Professor Grant Newton) regarding projections of future operations, feasibility of a Debtor's Plan and determining feasibility.

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1/12/07	M. Pakter		B	3	0.30	\$260.00	Review balance sheet of Quay Corporation as of December 25, 2004.
1/12/07	M. Pakter		B	3	0.30	\$260.00	Review balance sheet of Quay Corporation as of December 31, 2005.
1/12/07	M. Pakter		B	3	0.20	\$260.00	Review balance sheet of Quay Corporation as of October 2006.
1/12/07	M. Pakter		B	3	0.20	\$260.00	Review income statement of Quay Corporation for year ended December 31, 2002.
1/12/07	M. Pakter		B	3	0.20	\$260.00	Review income statement of Quay Corporation for year ended December 31, 2003.
1/12/07	M. Pakter		B	3	0.40	\$260.00	Review income statement of Quay Corporation for year ended December 31, 2005.
1/12/07	M. Pakter		B	3	0.30	\$260.00	Review income statement of Quay Corporation for year ended October 2006.
1/12/07	M. Pakter		B	3	0.40	\$260.00	Review income statement of Quay Corporation for year ended December 25, 2004.
1/12/07	M. Pakter		B	3	0.20	\$260.00	Review income statement of Quay Corporation's for year ended December 31, 2001.
1/12/07	M. Pakter		B	6	1.50	\$260.00	Prepare Background section.
1/12/07	M. Pakter		B	6	1.00	\$260.00	Prepare Methodology section.
1/12/07	M. Pakter		B	6	0.20	\$260.00	Work on section D of my Report on the Debtor's Cash Flow Projections 2007 - 2010 regarding food industry.

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1/12/07	M. Pakter		B	6	0.20	\$260.00	\$52.00 Work on section D of my Report on the Debtor's Cash Flow Projections 2007 - 2010 regarding Hispanic demographics.
1/12/07	T. Rathbun		A	5	0.20	\$130.00	\$26.00 Meet with M. Pakter and A. Bucher regarding revisions to variable cost schedule.
1/12/07	T. Rathbun		A	5	2.70	\$130.00	\$351.00 Review summary schedule of variable costs.
1/12/07	T. Rathbun		A	6	0.60	\$130.00	\$78.00 Collect additional documents to add to document production included in M. Pakter's Rebuttal Report of Expert Report of William B. Metzdorff.
1/12/07	T. Rathbun		A	6	0.80	\$130.00	\$104.00 Revise Background section.
1/12/07	T. Rathbun		A	6	1.10	\$130.00	\$143.00 Revise Variable Costs section.
1/12/07	T. Rathbun		B	2	0.50	\$130.00	\$65.00 Revise document list.
1/12/07	T. Rathbun		B	6	0.80	\$130.00	\$104.00 Revise Background section.
1/12/07	T. Rathbun		B	6	0.40	\$130.00	\$52.00 Revise Industry section.
1/13/07	A. Katzenstein		A	3	0.30	\$130.00	\$39.00 Review Metzdorff's working papers regarding cheese yield and other items (BK 03293 - BK 03182).
1/13/07	A. Katzenstein		A	3	0.10	\$130.00	\$13.00 Review Metzdorff's working papers regarding expected MCP Inc. payroll and other items (BK 03565 - 732).
1/13/07	A. Katzenstein		A	3	0.50	\$130.00	\$65.00 Review Metzdorff's working papers regarding expected selling prices and other items (BK 03385 - 541).

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1/13/07	A. Katzenstein	A	3	0.50	\$130.00	\$65.00	Review Metzdorff's working papers regarding expected selling prices and other items (BK 03542 - 64).
1/13/07	A. Katzenstein	A	3	0.30	\$130.00	\$39.00	Review Metzdorff's working papers regarding freight costs and other items (BK 03308 - 84).
1/13/07	A. Katzenstein	A	3	0.90	\$130.00	\$117.00	Review Metzdorff's working papers regarding variable labor and raw materials (BK 03183 - 307)
1/13/07	A. Katzenstein	A	5	1.40	\$130.00	\$182.00	Prepare analysis of differences between Metzdorff and M. Pakter lost profits calculations.
1/13/07	A. Katzenstein	A	5	1.30	\$130.00	\$169.00	Prepare Pakter Exhibits, including formatting and presentation.
1/13/07	A. Katzenstein	A	6	0.20	\$130.00	\$26.00	Meet with M. Pakter regarding document review and document list.
1/13/07	A. Katzenstein	A	6	2.50	\$130.00	\$325.00	Prepare Analysis section.
1/13/07	A. Katzenstein	A	6	4.90	\$130.00	\$637.00	Review and revise analysis and related calculations of variable costs per pound of cheese products and the analysis conclusion.
1/13/07	D. Talpa	B	1	0.20	\$130.00	\$26.00	Telephone interview with Brian Johnson regarding follow-up questions.
1/13/07	D. Talpa	B	5	1.80	\$130.00	\$234.00	Adjust calculations to reflect percentages of gross sales for Quay Corporation and its locations.

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1/13/07	D. Talpa	B		5	0.50	\$130.00	\$65.00	Meet with M. Pakter and L. Gould regarding the incorporation of additional information from interview with Brian Johnson of Quay Corporation.
1/13/07	D. Talpa	B		5	1.10	\$130.00	\$143.00	Teleconference with Brian Johnson, M. Pakter and L. Gould regarding Debtor's cash flow assumptions.
1/13/07	D. Talpa	B		6	0.90	\$130.00	\$117.00	Revise summary of the Debtor's Cash Flow Projections 2007 - 2010.
1/13/07	D. Talpa	B		6	2.00	\$130.00	\$260.00	Summarize analysis of Quay Corporation and its locations' costs as percentages of gross sales for 2001 through 2005.
1/13/07	D. Talpa	B		6	0.90	\$130.00	\$117.00	Summarize Arlington Warehouse operations per telephone interview with Brian Johnson.
1/13/07	D. Talpa	B		6	0.90	\$130.00	\$117.00	Update summaries of Background, Methodology and Debtor's Financial Analysis sections.
1/13/07	D. Talpa	B		6	0.30	\$130.00	\$39.00	Update summary of Debtor's Financial Analysis section.
1/13/07	D. Talpa	B		6	1.00	\$130.00	\$130.00	Update summary of the Debtor's Financial Statements section for years 2001 through 2006.
1/13/07	L. Gould	B		5	0.50	\$260.00	\$130.00	Meet with M. Pakter and D. Talpa regarding incorporating information from the interview of Brian Johnson.

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<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/13/07	L. Gould	B		5	1.10	\$260.00	\$286.00 Teleconference with Brian Johnson, M. Pakter and D. Talpa.
1/13/07	L. Gould	B		6	0.90	\$260.00	\$234.00 Pre-issuance review of M. Pakter's Report on the Debtor's Cash Flow Projections 2007 - 2010 (methodology, financial analysis - industry and financial analysis - Quay Corporation sections).
1/13/07	M. Pakter	A		1	1.00	\$0.00	\$0.00 Scheduling, administration and timekeeping.
1/13/07	M. Pakter	A		5	3.00	\$260.00	\$780.00 Test Metzdorff's analysis of raw materials variable costs of cheese per pound (July 2003 through June 2004).
1/13/07	M. Pakter	A		5	4.00	\$260.00	\$1,040.00 Test Metzdorff's analysis of other variable costs of cheese per pound (July 2003 through June 2004).
1/13/07	M. Pakter	A		6	4.80	\$260.00	\$1,248.00 Prepare and/or review all sections of my Rebuttal Report of Expert Report of William B. Metzdorff (including, at times, working with A. Katzenstein to prepare and/or review additional discussion and explanation).
1/13/07	M. Pakter	A		6	0.50	\$260.00	\$130.00 Review Pakter Exhibit 1 (MCP Inc.'s Lost Profits for Lost Profits Period - July 1, 2003 Through June 30, 2004).

The Quay Corporation, Inc.

Debtor/Debtor-in-Possession (05-63146) Chapter 11

Gould & Pakter Associates, LLC

Professional Services Provided

July 28, 2006 through March 31, 2007

<u>Date</u>	<u>Timekeeper</u>	<u>Report</u>	<u>Phase</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Work Completed</u>
1/13/07	M. Pakter		A	6	0.50	\$260.00	\$130.00 Review Pakter Exhibit 2 (Sales of MCP Margarita Products from MCP Inc. to Quay Corporation, Inc. - July 1, 2002 through June 30, 2003).
1/13/07	M. Pakter		A	6	0.50	\$260.00	\$130.00 Review Pakter Exhibit 3 (Sales of MCP Margarita Products from Torkelson's / Prairie Hill Cheese Plant, Inc. to Quay Corporation, Inc. - July 1, 2003 through June 30, 2004).
1/13/07	M. Pakter		A	6	0.30	\$260.00	\$78.00 Review Pakter Exhibit 4 (Comparison of Selling Prices of Class III Milk to Selling Prices of MCP Margarita Products to Quay Corporation - December 1, 1998 through July 31, 2003).
1/13/07	M. Pakter		A	6	0.40	\$260.00	\$104.00 Review Pakter Exhibit 5 (Sales of MCP Margarita Products from Torkelson's / Prairie Hill Cheese Plant, Inc to Quay Corporation, Inc. - January 1, 2003 through June 30, 2003).
1/13/07	M. Pakter		B	5	0.50	\$260.00	\$130.00 Meet with L. Gould and D. Talpa regarding documenting Brian Johnson's comments in my analysis of the Debtor's Cash Flow Projections 2007 - 2010.
1/13/07	M. Pakter		B	5	1.10	\$260.00	\$286.00 Teleconference with Brian Johnson, L. Gould and D. Talpa regarding the assumptions used in the Debtor's Cash Flow Projections 2007 - 2010.
1/13/07	M. Pakter		B	6	3.00	\$260.00	\$780.00 Prepare Financial Analysis - The Quay Corporation section.